

ATTACHMENT VI

**NETWORK PTS, INC.**

CHART OF ACCOUNTS

### Account

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1000 · Cash in Bank  
1000 · Cash in Bank:1010 · Money Market Account  
1000 · Cash in Bank:1020 · General Account  
1000 · Cash in Bank:1022 · Commission Account  
1000 · Cash in Bank:1024 · CD Scott Valley Bank  
1000 · Cash in Bank:1025 · SVB - NPTS MM - 10500522  
1000 · Cash in Bank:1026 · SVB - NPTS Commission -10001918  
1000 · Cash in Bank:1027 · SVB - NPTS General - 10001920  
1050 · Wachovia  
1212 · Unreconciled Receivables  
1200 · Accounts Receivable  
1250 · Due from Centris  
1251 · A/R RJM  
1274 · A/R-Officer  
1274 · A/R-Officer:1274M · A/R-Officer-Michael Zumbo  
1274 · A/R-Officer:1274T · A/R-Officer, Thomas Keane  
1400 · (Due to) Due from Jaroth Inc.  
1401 · (Due to) Due from Jaroth II  
1401 · (Due to) Due from Jaroth II:1403 · A/R Jaroth II/Northgate  
1402 · (Due to) Due From Arctic Expres  
1404 · A/R TRLD Louisiana  
1405 · Due from YV Homes  
1406 · Due From McGinnis Construction  
1499 · Undeposited Funds  
1500 · Prepaid Expenses  
1500 · Prepaid Expenses:1501 · Prepaid Insurance  
1500 · Prepaid Expenses:1502 · Prepaid Taxes  
1500 · Prepaid Expenses:1503 · Prepaid Interest  
1500 · Prepaid Expenses:1504 · Prepaid Commission  
1500 · Prepaid Expenses:1505 · Prepaid Others  
1601 · Furniture/Equipment  
1601 · Furniture/Equipment:1701 · Accum Depreciaion  
1273 · A/R Employee

**Account**

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1801 · Deposits  
2000 · Accounts Payable  
2278 · IZ-Visa 6570  
2100 · Payroll Liabilities  
2204 · A/P MCI  
2251 · A/P Network Costs  
2254 · A/P USF Charges  
2255 · Estimated Liability Cost  
2256 · A/P Commissions  
3100 · Capital Stock  
3200 · Paid in Capital  
3300 · TRLD - Distribution  
3900 · Opening Bal Equity  
3901 · Retained Earnings  
4014 · MCI Commission Revenue  
4015 · Pac Bell - CMC - G5  
4016 · Sprint HMG  
4017 · Opticom Revenue  
4027 · 1World 1+ Recapture  
4031 · UniDial  
4050 · Dialaround Compensation  
4101 · Advertising Income  
4300 · Net PTS Income  
4300 · Net PTS Income:4301 · Netpts BIC Billable RcrdsA8CQ3T  
4300 · Net PTS Income:4302 · NetPTS Splash Commission Rev  
4300 · Net PTS Income:4305 · Credit Card Processed Income  
4300 · Net PTS Income:4306 · Recapture - 211 and 411  
4300 · Net PTS Income:4309 · Cr Card Bad Debt Recoverd  
4300 · Net PTS Income:4310 · Bic Bad Debt Recovered  
4300 · Net PTS Income:4311 · Clearview Income Less Cbacks  
4300 · Net PTS Income:4312 · Opticom Indy C-4  
4400 · NPTS CLEC Access revenue  
4400 · NPTS CLEC Access revenue:4401 · CLEC Access - Interstate

**Account**

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4400 · NPTS CLEC Access revenue:4402 · CLEC Access - Intrastate  
4999 · Unrecognized Income  
5000 · Network Expenses  
5014 · MCI Splash Commissions Paid  
5016 · Sprint 0+ Commissions Paid  
5017 · Other Commissions Paid  
5027 · One World Charges  
5030 · 1+ Costs of Revenue  
5300 · COS Network  
5300 · COS Network:5301 · BIC-Short-Term Dilution+/-  
5300 · COS Network:5302 · BIC-Bad Debt Reserve  
5300 · COS Network:5303 · BIC-Bill Fees  
5300 · COS Network:5304 · BIC-Inquiry Fees  
5300 · COS Network:5305 · BIC-LEC Fees  
5300 · COS Network:5306 · BIC-Texas Tax  
5300 · COS Network:5307 · BIC-Customer Credit  
5300 · COS Network:5308 · Customer Commissions  
5300 · COS Network:5309 · USF Charges  
5300 · COS Network:5310 · Estimated Costs  
5300 · COS Network:5311 · Network Costs  
5300 · COS Network:5312 · Centris Bad Debt Reserve  
5300 · COS Network:5313 · Commissions 0+ Lounges  
5300 · COS Network:5314 · Carrying Costs  
5300 · COS Network:5315 · Credit Card Charges  
5300 · COS Network:5316 · PBX Re-Program  
5300 · COS Network:5317 · Rate Card Reimbursement  
5300 · COS Network:5318 · B&C costs Canada  
5300 · COS Network:5319 · Client Signing Bonus  
5300 · COS Network:5320 · Telephone Line Charges  
5300 · COS Network:5321 · VOIP Costs  
5300 · COS Network:5322 · Printing Fees  
5300 · COS Network:5323 · Promotional Expense  
5300 · COS Network:5324 · Consutling/Development Expense

**Account**

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5300 · COS Network:5328 · Computer Services Expenses

5325 · NPTS CLEC - Phone Lines

5326 · COS Recharged to PTS

5327 · CLEC-Billing and Collection

6000 · Salaries - Officers

6010 · Salaries

6020 · Salaries-Sales

6021 · Sales commission

6030 · Bonuses

6041 · FICA/MEDICARE Expense

6042 · Workers Compensation

6043 · FUTA Expense

6044 · SUI Expense

6046 · Florida Expense

6047 · Simple IRA Matching Funds

6050 · Insurance - Medical

6110 · Automobile Expense

6115 · Seminars/Training

6120 · Bank Service Charges

6130 · Cash Discounts

6140 · Contributions

6160 · Dues and Subscriptions

6170 · Equipment Rental

6180 · Insurance

6180 · Insurance:6190 · Disability Insurance

6185 · Liability Insurance

6200 · Interest Expense

6200 · Interest Expense:6210 · Finance Charge

6200 · Interest Expense:6220 · Loan Interest

6200 · Interest Expense:6375 · Mortgage

6230 · Licenses and Permits

6235 · Regulatory Taxes

6240 · Miscellaneous

### Account

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6244 · Maintenance-Equipment  
6245 · Maintenance-Building  
6250 · Postage and Delivery  
6265 · Filing Fees  
6270 · Professional Fees  
6270 · Professional Fees:6280 · Legal Fees  
6270 · Professional Fees:6650 · Accountin  
6290 · Rent  
6300 · Repairs  
6300 · Repairs:6310 · Building Repairs  
6300 · Repairs:6320 · Computer Repairs  
6300 · Repairs:6330 · Equipment Repairs  
6340 · Telephone  
6350 · Travel & Ent  
6350 · Travel & Ent:6360 · Entertainment  
6350 · Travel & Ent:6370 · Meals  
6350 · Travel & Ent:6380 · Travel  
6350 · Travel & Ent:6381 · Lodging  
6390 · Utilities  
6390 · Utilities:6400 · Gas and Electric  
6390 · Utilities:6410 · Water  
6411 · Janitorial Expense  
6560 · Payroll Expenses  
6790 · Office Supplies  
6850 · Property Tax  
6150 · Depreciation Expense  
7010 · Interest Income  
7030 · Other Income  
6999 · Suspense  
8010 · Other Expenses  
5 · Sales Orders